



JOINT STATEMENT ON ELECTRONIC COMMERCE

COMMUNICATION FROM JAPAN

The following communication, dated 28 September 2023, is being circulated at the request of the delegation of Japan.

TAXATION

1. For the purposes of this Article, designated authorities mean tax authorities that are responsible under the law of each Party/Member for the tax policy or administration, tax convention means a convention for the avoidance of double taxation or other international taxation agreement or arrangement; and taxes and taxation measures include excise duties, but do not include [customs duty].
 2. Except as provided in this Article, nothing in this Agreement shall apply to taxation measures.
 3. Nothing in this Agreement shall affect the rights and obligations of any Party under any tax convention. In the event of any inconsistency between this Agreement and any such tax convention, that convention shall prevail to the extent of the inconsistency.
 4. In the case of a tax convention between two or more Parties, if an issue arises as to whether any inconsistency exists between this Agreement and the tax convention, the issue shall be referred to the designated authorities of the Parties in question. The designated authorities of those Parties shall have six months from the date of referral of the issue to make a determination as to the existence and extent of any inconsistency. If those designated authorities agree, the period may be extended up to 12 months from the date of referral of the issue. No procedures concerning the measure giving rise to the issue may be initiated under Article [X.X] (Dispute Settlement) until the expiry of the six-month period, or any other period as may have been agreed by the designated authorities. A panel or tribunal established to consider a dispute related to a taxation measure shall accept as binding a determination of the designated authorities of the Parties made under this paragraph.
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